IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 103 OF 1997.

The Commissioner of Income-tax,
Bombay ... Applicant.

V/s.

M/s Hind Rectifier ... Respondent.

Shri A.N. Kotangale with D.A.Dubey i/b K.C. Shdhwa
for the applicant.

Ms.V.B. Patel for the respondent.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 25.7.2005

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following question of law for the opinion of this Court:

. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that depreciation is allowable on temple constructed inside the factory premises?

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour**

Co. (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Year 1981-82, having negligible tax effect. Accordingly, reference stands returned unanswered with no order as to costs.

(A.S. AGUIAR,J.) (V.C.DAGA,J.)